PEGEIVED CENTRAL FAX CENTER

JUL 3 1 2006

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Tadaaki OIKAWA, et al.

Serial No.: 10/764,813

Filed: January 26, 2004

MAGNETIC RECORDING MEDIUM

Title: AND MANUFACTURING METHOD

THEREOF

Group Art Unit: 1773

Examiner: Holly Rickman

Attorney Docket No.: FUJI:291

COMMISSIONER FOR PATENTS

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Total Pages 41 (including this page)

THE FOLLOWING DOCUMENTS ARE FAXED:

Documents	Page(s)
COVER SHEET	1
AMENDMENT & REQUEST FOR RECONSIDERATION	9 (1-9)
CERTIFIED COPY OF PRIORITY DOCUMENT	31

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COVER SHEET 1

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17037266024

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AMENDMENT AND REQUEST FOR RECONSIDERATION UNDER 37 CFR § 1.111

Sir:

This communication is responsive to the Office Action dated May 16, 2006, concerning the above-referenced patent application. No fee is due. The Commissioner, however, is hereby authorized to charge any additional fees which may be required regarding this application under 37 C.F.R. §§ 1.16-1.17 to Deposit Account No. 18-2056. If any extensions of time are needed for timely acceptance of papers submitted herewith, Applicant hereby petitions for such extension under 37 C.F.R. §1.136 and authorizes payment of any such extensions fees to Deposit Account No. 18-2056.

Amendments to the Specification begin on page 2.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this document.

Remarks/Arguments begin on page 8 of this document.

Please amend the application as follows: